

## **AMENDMENTS TO THE CLAIMS**

The following listing of claims will replace all prior versions and listings of claims in the application.

### **LISTING OF CLAIMS**

1-7. (cancelled)

8. (previously presented) A semiconductor device having a non-volatile memory transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor with the interlayer dielectric layer being in direct contact with a component of the non-volatile memory transistor,

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer includes a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, and a second oxide film provided on and in direct contact with the layer containing nitride.

9. (previously presented) A semiconductor device according to claim 8, wherein the first oxide film has a thickness of 10 – 80nm.

10. (previously presented) A semiconductor device according to claim 8, wherein the first oxide film has a thickness of 30 – 70nm.

11. (previously presented) A semiconductor device according to claim 8, wherein the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.

12-21. (cancelled)

22. (previously presented) A semiconductor device having a non-volatile memory transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor,

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer comprises a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, and a second oxide film provided on and in direct contact with the layer containing nitride.

23. (previously presented) A semiconductor device according to Claim 22, wherein the first oxide film has a thickness of 10-80nm.

24. (previously presented) A semiconductor device according to Claim 22, wherein the first oxide film has a thickness of 30-70nm.

25. (previously presented) A semiconductor device according to Claim 22, wherein the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.

26. (new) A semiconductor device having a non-volatile memory transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor with the interlayer dielectric layer being in direct contact with a component of the non-volatile memory transistor; and

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer includes a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, a second oxide film provided on and in direct contact with the layer containing nitride, and the first oxide film is free of boron and phosphorus.

27. (new) A semiconductor device according to Claim 26, wherein the first oxide film has a thickness of 10-80nm.

28. (new) A semiconductor device according to Claim 26, wherein the first oxide film has a thickness of 30-70nm.

29. (new) A semiconductor device according to Claim 26, wherein the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.

30. (new) A semiconductor device having a non-volatile memory transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor; and

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer comprises a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, a second oxide film provided on and in direct contact with the layer containing nitride, and the first oxide film is free of boron and phosphorus.

31. (new) A semiconductor device according to Claim 30, wherein the first oxide film has a thickness of 10-80nm.

32. (new) A semiconductor device according to Claim 30, wherein the first oxide film has a thickness of 30-70nm.

33. (new) A semiconductor device according to Claim 30, wherein the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.

34. (new) A semiconductor device having a non-volatile memory transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor; and

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer comprises a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, a second oxide film provided on and in direct contact with the layer containing nitride, and the first oxide film has a thickness of 30-70nm.

35. (new) A semiconductor device according to Claim 34, wherein the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.

### **AMENDMENTS TO THE DRAWINGS**

The attached "Replacement Sheets" of drawings include changes to Figure 18 to reflect that this figure is "Prior Art." The attached "Replacement Sheets," which include Figures 1-18, replace the original sheets including Figures 1-18.

Attachment: Replacement Sheets